

THE

CEYLON GOVERNMENT GAZETTE

No. 8,460 - FRIDAY, JUNE 23, 1939.

Published by Authority.

PART II.--LEGAL.

(Separate paging is given to each Part in order that it may be filed separately.)

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PASSED ORDINANCES.

Ordinance enacted by the Governor of Ceylon, with the advice and consent of the State Council thereof.

No. 22 of 1939.

L. D.-O 107/38

An Ordinance to validate the grant by the Ceylon State
Mortgage Bank of loans of sums below two thousand
five hundred rupees.

A. CALDECOTT.

BE it enacted by the Governor of Ceylon, with the advice and consent of the State Council thereof, as follows:—

Short title.

1 This Ordinance may be cited as the Ceylon State Mortgage Bank (Validation of Loans) Ordinance, No. 22 of 1939.

Loans of less than Rs. 2,500 to be deemed to have been properly made. Cap. 277. Vol. VI., p. 203. 2 Notwithstanding anything in section 53 (1) (a) of the Ceylon State Mortgage Bank Ordinance, no loan heretofore granted under that Ordinance by the Ceylon State Mortgage Bank shall be deemed to have been granted in contravention of the provisions of that Ordinance by reason only of the fact that the loan was less than the sum of two thousand five hundred rupees.

Passed in Council the Seventh day of June, One thousand Nine hundred and Thirty-nine.

E. W. KANNANGARA, Clerk of the Council.

Assented to by His Excellency the Governor the Seventeenth day of June, One thousand Nine hundred and Thirty-nine.

E. R. SUDBURY, Secretary to the Governor.

Ordinance enacted by the Governor of Ceylon, with the advice and consent of the State Council thereof.

No. 23 of 1939.

L D.-O 11/39

Cap. 190. Vol. IV., p. 755. An Ordinance further to amend the Heavy Oil Motor Vehicles Taxation Ordinance.

A. CALDECOTT.

BE it enacted by the Governor of Ceylon with the advice and consent of the State Council thereof, as follows:—

Short title and date of operation.

1 This Ordinance may be cited as the Heavy Oil Motor Vehicles Taxat.on (Amendment) Ordinance, No. 23 of 1939, and shall come into operation on such date as the Governor may appoint by Proclamation published in the Gazette.

Substitution in Chapter 190 of references to the Motor Car Ordinance, No. 45 of 1938 Cap. 190. 2 The Heavy Oil Motor Vehicles Taxation Ordinance, (hereinafter referred to as "the principal Ordinance"), is hereby amended by the substitution for the words "Motor Car Ordinance, 1927", wherever they occur collectively therein, of the words "Motor Car Ordinance, No. 45 of 1938".

Amendment of section 3 of the principal 3 Section 3 of the principal Ordinance is hereby amended in sub-section (1) by the substitution for the words "The Registrar of Motor Cars" of the words "The Commissioner of Motor Transport".

Amendment of section 6 of the principal Ordinance,

4 Section 6 of the principal Ordinance is hereby amended in sub-section (2) (a) by the substitution, for the words "section 95 of the Motor Car Ordinance", of the words "section 176 of the Motor Car Ordinance, No. 45 of 1938".

Passed in Council the Seventh day of June, One thousand Nine hundred and Thirty-nine.

E. W. KANNANGARA, Clerk of the Council.

Assented to by His Excellency the Governor the Seventeenth day of June, One thousand Nine hundred and Thirty-nine.

E. R. SUDBURY, Secretary to the Governor. Ordinance enacted by the Governor of Ceylon, with the advice and consent of the State Council thereof.

No. 24 of 1939.

L. D .- O 30/38

An Ordinance further to amend the Ceylon State Mortgage Bank Ordinance.

Cap. 277. (Vol. VI p. 203.)

A. CALDECOTT.

BE it enacted by the Governor of Ceylon, with the advice and consent of the State Council thereof, as follows:—

1 This Ordinance may be cited as the Ceylon State Mortgage Bank (Amendment) Ordinance, No. 24 of 1939.

Short title.

2 Section 43 of the Ceylon State Mortgage Bank Ordinance, Chapter 277, (hereinafter referred to as "the principal Ordinance"), is hereby amended as follows:—

Amendment of section 43 of Cap. 277.

- (a) by the re-numbering of that section as sub-section (1) of section 43;
- (b) in the re-numbered sub-section (1)—
 - (i) by the substitution for the words "by such advertisement as is provided in section 41", of the words "by advertisement in the Gazette"; and
 - (ii) by the substitution for the words "said debenture and the interest due thereon will be repaid", of the following:—
 - "said debentures and the interest due thereon will be repaid. The Board shall in addition, by written notice served on the holder of each such debenture, inform that holder of the date appointed for such repayment."
- (c) by the addition at the end thereof of the following new sub-section (2):—
 - "(2) Before the expiry of a period of fifteen days after the date of the publication in the Gazette of any advertisement under sub-section (1), the Board shall, by notice inserted in any two newspapers published in the Island, give information that the advertisement has been published and specify the number and date of the Gazette in which it was published."
- 3 Section 44 of the principal Ordinance is hereby amended by the substitution for the words "the day so appointed", of the words "the day appointed by advertisement in the Gazette under section 43 (1)".

Amendment of section 44 of the principal Ordinance.

- 4 (1) Section 51 of the principal Ordinance is hereby repealed and the following section is substituted therefor:—
 - "51. (1) Save as is otherwise provided in this section, no notice of any trust in respect of any debenture shall be receivable by the Bank.
 - (2) (a) Any debenture holder or any person who is an applicant for any debenture or to whom any debenture is to be transferred may, by request made in writing to the Board, require that he be described in the register of debentures as a trustee, whether under a specified instrument of trust or otherwise; and on such request being made, the Board shall make such entries, in the register of debentures and in any debenture issued to such person, as the Board may consider necessary for the purpose of complying with the request.
 - (b) Where any request is made under paragraph (a) by a debenture holder or by a person to whom a debenture is to be transferred, the debenture shall be forwarded to the Board at the time when such request is made.
 - (3) Where any instrument of transfer of a debenture or any power of attorney or other document purporting to be executed by a debenture holder, who is described in the register of debentures as a trustee, is produced to the Board, the Board shall not be concerned to inquire whether the debenture holder is entitled in law to execute such instrument or other document or to give any such power; and the Board may act upon such instrument or power of attorney or document in like manner as though the debenture holder had not been described in the register as a trustee, whether or not he is so described in such instrument,

Replacement of section 51 of the principal Ordinance.

Bank not to be affected with notice of trusts. power, or document and whether or not he purports to execute such instrument, power of attorney or document in his capacity as a trustee.

- (4) Nothing in sub-section (2) or sub-section (3) shall as between any trustees or as between any trustee and any beneficiary, be deemed to authorise a trustee to act otherwise than in accordance with the rules of law applicable in the case of that trustee and the terms of the instrument if any appointing him a trustee; and neither the Government of Ceylon, nor the Bank, nor any person holding or acquiring any interest in any debenture shall, by reason only of any entry in the register of debentures, or of anything in any debenture or in any document or instrument relating thereto, be affected with notice of any trust or the fiduciary character of any debenture holder or of any fiduciary obligation attaching to the holding of any debenture.
- (5) In this section, "trustee" includes the executor of the last will or the administrator of the estate of a deceased person, the curator of the property of a minor, the manager of the estate of a lunatic and any person holding or intending to hold any debenture on behalf or for the benefit of any other person or body of persons."

Section 51 as amended to have retrospective effect. (2) Every entry which was made before the date of the commencement of this Ordinance in the register of debentures kept under the principal Ordinance or in any debenture issued thereunder, and which described any debenture holder as a trustee, shall be deemed for all purposes to have been validly made in like manner as though the provisions of the new section 51, which is substituted in the principal Ordinance by this section, had been in force at the time such entry was made, and as though the entry had been duly made in accordance with the provisions of that section; and the provisions of sub-sections (3) and (4) of that section shall apply and shall be deemed to have applied accordingly in the case of every such entry.

Amendment of section 53 of the principal Ordinance.

- Amendment of section 60 of the principal Ordinance.
- 5 Section 53 of the principal Ordinance is hereby amended in paragraph (a) of sub-section (1) by the omission of the words "five hundred".
- 6 Section 60 of the principal Ordinance is hereby amended as follows:—
- (a) in sub-section (1), by the substitution for the words "is offered by the borrower" of the words "is offered in respect of that loan"; and
- (b) by the repeal of sub-section (2) and the substitution therefor of the following sub-section:—
 - "(2) Where an order issued under sub-section (1) is not complied with, default shall be deemed to be made in respect of the whole of the unpaid portion of the loan and the interest due thereon up to date, and the provisions of part (iv) of this Chapter shall apply accordingly."

Replacement of section 61 of the principal Ordinance.

Anticipation of payments.

- 7 Section 61 of the principal Ordinance is hereby repealed and the following section is substituted therefor:—
 - "61. The Board shall accept any payment in respect of a loan before the date on which such payment is due, if notice of three months is given to the Board of the intention to make such payment."
- 8 Section 63 of the principal Ordinance is hereby repealed and the following section is substituted therefor:—
 - "63. (1) Whenever default is made in the payment of any sum due on a loan, whether on account of principal or of interest or of both, default shall be deemed to have been made in respect of the whole of the unpaid portion of the loan and the interest due thereon up to date; and the Board may, by special resolution published in the Gazette, authorise any person in writing to sell the property mortgaged as security for such payment by public auction at any time not less than twenty-one days after the date on which such resolution is published, in order to recover the whole of the unpaid portion of the loan and the interest due thereon up to the date of sale and the moneys and costs recoverable under section 64.
 - (2) (a) Save as otherwise provided in paragraph (b), the provisions of sub-section (1) shall apply in the case of any default notwithstanding that the borrower may have died or that any right, title or interest whatsoever in the

Replacement of section 63 of the principal Ordinance.

Procedure on default of payment.

property mortgaged to the Bank as security for the loan may have passed by voluntary conveyance or by operation

of law to any other person.

(b) Where a borrower is dead and probate of his will or letters of administration to his estate have not been issued to any person, the District Court of Colombo or the District Court of the district in which the property, mortgaged to the Bank by that borrower, is situate, may, upon application made in that behalf by the Board and after service of notice of the application on such persons, if any, as the court may order, and if satisfied that the grant of probate or the issue of letters of administration is likely to be unduly delayed, appoint a person to represent the estate of the borrower for the purposes of this section; and the provisions of sub-section (1) shall not apply in the case of any default made by such borrower unless and until a person is appointed under this paragraph to represent the estate of such borrower.

(3) (a) Notice of every resolution under sub-section (1) authorising the sale of any property shall be published in the Gazette and in a daily newspaper, and copies of such notice shall be despatched to the borrower, if he is alive, and to every person who has, in respect of that property, registered his address under the provisions of paragraphs (b) and (c) of section 103 (1).

(b) Notice of the date, time and place of every sale shall, not less than fourteen days before the date fixed for the sale, be published in the Gazette and copies of such

notice shall be--

- (i) despatched to the borrower if he is alive, and to every person to whom notice of any resolution is required to be despatched under paragraph (a);
- (ii) posted on or near the property which is to be sold; and
- (iii) affixed to the walls of the Kachcheri and the several District Courts and Magistrate's Courts within the jurisdiction of which the property is situate.
- (4) (a) If the amount of the whole of the unpaid portion of the loan together with interest, including any penal interest due thereon, and of the moneys and costs, if any, recoverable by the Board under section 64, is tendered to the Board at any time before the date fixed for the sale, the property shall not be sold, and no further steps shall be taken in pursuance of the resolution under sub-section (1) for the sale of that property.
- (b) If the amount of the instalment or equated payment in respect of which default has been made, together with any penal interest due thereon, and of the moneys and costs, if any, recoverable by the Board under section 64 is tendered to the Board at any time before the date fixed for the sale, the Board may, in its discretion, direct that the property shall not be sold, and that no further steps shall be taken in pursuance of the resolution under sub-section (1) for the sale of that property.

(5) The Board may fix an upset price below which the property shall not be sold to any person other than the Bank.

- (6) In any case where two or more loans have been granted by the Bank on the security of the same property and default is made in the payment of any sum due upon any one or more of such loans, the provisions of this section shall apply notwithstanding that default may not have been made in respect of the other loan or any of the other loans, and the Board may, in any such case, by resolution under sub-section (1) authorise the sale of the property for the recovery of the total amount due to the Bank in respect of both or all the loans, as the case may be, and the provisions of this part of this chapter shall apply accordingly.
- (7) Nothing in this section shall preclude the Board from recovering the amount due on a mortgage bond in accordance with the provisions of any other written law.
- 9 The following new section shall be inserted immediately after section 66 of the principal Ordinance and shall have effect as section 66A of that Ordinance:—

"66A. (1) The purchaser of any land sold in pursuance of the provisions of section 63 shall, upon application made to the District Court of Colombo or the District Court having jurisdiction over the place where the land is situate, and upon production of the certificate of sale issued in respect of the land under section 66, be entitled to obtain an order for delivery of possession of the land.

Insertion of new section 66a in the principal Ordinance.

Order for delivery of possession. Cap. 86. (Vol. II., p. 428)

(2) Every application under sub-section (1) shall be made, and shall be disposed of, by way of summary procedure in accordance with the provisions of Chapter XXIV of the Civil Procedure Code; and on all documents filed for the purposes of each such application and on all proceedings held thereupon, stamp duties and other charges shall be payable at the respective rates payable under any written law for the time being in force, on applications for, and proceedings connected with or incidental to, the execution of a decree of a District Court for the delivery of possession of a land of the same value as the land to which such application relates.

(3) Where the land sold in pursuance of the provisions of section 63 is in the occupancy of the debtor or of some person on his behalf or of some person claiming under a title created by the debtor subsequently to the mortgage of the land to the Bank, the District Court shall order delivery to be made by putting the purchaser, or any person whom he may appoint to receive possession on his

behalf, in possession of the land.

(4) Where the land sold in pursuance of the provisions of section 63 is in the occupancy of a tenant or other person entitled to occupy the same, the District Court shall order delivery to be made by affixing a notice that the sale has taken place, in the English and in the Sinhalese or Tamil language, in some conspicuous place on the land, and proclaiming to the occupant by beat of tom-tom, or in such other mode as may be customary, at some convenient place, that the interest of the debtor has been transferred to the purchaser. The cost of such proclamation shall be fixed by the court and shall in every case be prepaid by the purchaser.

(5) Every order under sub-section (3) or sub-section (4) shall be deemed, as the case may be, to be an order for delivery of possession made under section 287 or section 288 of the Civil Procedure Code, and may be enforced in like manner as an order so made, the debtor and the purchaser being deemed, for the purpose of the application of any provision of that Code, to be the judgment-debtor

and judgment-creditor, respectively.

10 Section 103 of the principal Ordinance is hereby repealed and the following section is substituted therefor:-

"103. (1) Every debenture holder and every person—

(a) to whom a loan is granted by the Bank; or

(b) who has obtained probate of the will, or letters of administration to the estate of a person to whom a loan has been granted by the Bank, or who has, under the provisions of paragraph (b) of section 63 (2), been appointed to represent the estate of a deceased borrower; or

(c) to whom any right, title or interest whatsoever in any property, or in any part of any property, mortgaged to the Bank as security for any loan, has passed, whether voluntary conveyance or by operation of law, shall register with the Bank an address to which all notices to him may be addressed.

(2) In any case where any debenture holder or other person fails to register his address under sub-section (1), the Bank shall be absolved from all responsibility in respect of the service of any notice required under this Ordinance to be served upon such debenture holder or person:

Provided, however, that in the case of any such failure on the part of any person who is a debenture holder or a person to whom a loan has been granted by the Bank, the Bank shall publish a notice addressed to him in the Gazette and in a daily newspaper, and such notice shall be deemed to be duly given to that debenture holder or person on the day on which such notice is published.

(3) A notice shall be deemed to have been duly served on any person for the purposes of this Ordinance if the notice is sent by post in a registered letter to the address registered by that person under this section, and the service shall be deemed to have been effected at the time at which the letter would be delivered in the ordinary course of post.

Passed in Council the Seventh day of June, One thousand Nine hundred and Thirty-nine.

> E. W. KANNANGARA, Clerk of the Council.

Cap. 86. ÌI., p. 428).

Replacement of section 103 of the principal Ordinance.

Registered address and

> Assented to by His Excellency the Governor the Seventeenth day of June, One thousand Nine hundred and Thirty-nine.

> > E. R. SUDBURY, Secretary to the Governor.

Ordinance enacted by the Governor of Ceylon, with the advice and consent of the State Council thereof.

No. 25 of 1939.

L. D.-O 22/38

An Ordinance to amend the Income Tax Ordinance.

Cap. 188. (Vol. IV., p. 609.)

A. CALDECOTT.

BE it enacted by the Governor of Ceylon, with the advice and consent of the State Council thereof, as follows:-

 ${\bf 1}$ This Ordinance may be cited as the Income Tax Amendment Ordinance, No. 25 of 1939.

Short title.

2 Section 6 of the Income Tax Ordinance, (hereinafter referred to as "the principal Ordinance"), is hereby amended in paragraph (a) (i) of sub-section (2) thereof, by the substitution for the word "salary," of the words "salary, leave pay,".

Amendment of section 6 (2) of Chapter 188. Cap. 188.

3 Section 7 of the principal Ordinance is hereby amended, in paragraph (l) of sub-section (1) of that section, by the substitution for the words "Ceylon Government Savings Certificate," of the words "Ceylon Savings Certificate issued under the Savings Certificates Ordinance,'

Amendment of section 7 (1) of the principal Ordinance.

4 Section 9 of the principal Ordinance is hereby amended by the substitution for sub-section (3) of that section of the Cap. 292.

"(3) Subject as hereinafter provided, income arising from interest shall be the full amount of interest falling due whether paid or not, without any deductions for outgoings or expenses:

Amendment of section 9 of the principal Ordinance.

Provided that—

- (a) where it appears to an Assessor that any interest is unpaid and cannot be recovered, any assessment which includes such interest shall, notwithstanding the provisions of section 75, be reduced by the amount of interest included which has been shown to be irrecoverable;
- (b) where it appears to an Assessor that any interest. falling due in respect of a loan has not been received, he may exclude such interest from the assessment; and
- (c) where it appears to an Assessor that any interest which has been excluded from an assessment paragraph (b) has subsequently been under received, he shall make an assessment or additional assessment including such interest, and such assessment or additional assessment may be made and shall be valid notwithstanding that the period of limitation prescribed by section 65 has elapsed.

Any decision of an Assessor in the exercise of any discretion conferred upon him by this sub-section may be questioned in an appeal against an assessment in accordance with Chapter XI.

- Section 11 of the principal Ordinance is hereby amended as follows:
- (1) by the insertion, immediately after sub-section (6) of that section, of the following new sub-sections:
 - "(6A) For the purposes of this Ordinance, any employment carried on or exercised by any person, whether resident or non-resident, shall not be deemed to cease by reason only of the grant of leave to that person, whether such leave is granted preparatory to retirement or otherwise.";
 - "(6B) For the purposes of this section, a person shall be deemed to carry on or exercise an employment notwithstanding that he carries on or exercises a trade, business, profession or vocation if such trade, business, profession or vocation is carried on or exercised by him as the employee of another and not on his own account or in partnership with another; and a person so deemed to carry on or exercise an employment shall be deemed to commence or cease to carry on or exercise such employment when he commences or ceases to be such an employee:

Amendment of section 11 of the principal Ordinance.

Provided that if a person who is so deemed to carry on or exercise an employment carries on or exercises, in addition to such employment, any trade, business, profession or vocation on his own account or in partnership with another, the profits arising from such trade, business, profession or vocation shall be assessed as profits from a separate source."

- (2) in sub-section (9) of that section, by the substitution for all the words from "ending on that day," to the end of that sub-section, of the words "ending on that day.";
- (3) by the substitution for sub-section (10) of that section of the following:—
 - "(10) Subject as hereinafter provided, the statutory income of the executor of any deceased person from the estate of that person shall be—
 - (a) as regards the year of assessment in which the death occurs, the profits or income of the period from the date of death to the end of that year of assessment;
 - (b) as regards the year of assessment next following that in which the death occurs, the profits or income of one year from the date of death; and
 - (c) as regards any subsequent year of assessment, the profits or income of the year preceding that year of assessment;

Provided that-

- (i) where the statutory income of the executor is computed on the profits or income of any period, any income of the estate proved to have been received by, distributed to, or applied to the benefit of any beneficiary of the estate during that period shall be deducted from such profits or income;
- (ii) for the year of assessment in which the distribution to the beneficiaries of the capital amount of their several interests in the estate is completed, the statutory income of the executor from the estate shall be the profits or income of the period from the first day of April of that year to the day on which such distribution is completed; and
- (iii) the provisions of sub-sections (3), (4),
 (5) and (6) shall not apply to any executor as regards any trade or business forming part of the estate.";
- (4) by re-numbering sub-section (11) of that section as sub-section (12); and
- (5) by the insertion, between sub-section (10) and renumbered sub-section (12) of that section, of the following new sub-section:—
 - "(11) The statutory income for any year of assessment of any beneficiary of the estate of a deceased person administered by an executor shall, subject to the provisions of sub-sections (8) and (9), be the amount of profits or income received by or distributed to him, or applied to his benefit, from the income of the estate during the year preceding that year of assessment."

Amendment of section 13 of the principal Ordinance.

- 6 Section 13 of the principal Ordinance is hereby amended as follows:—
 - (1) in paragraph (a) of sub-section (1), by the substitution, for paragraph (iv) of the proviso thereto, of the following:—
 - "(iv) where, at the time of making any assessment, it appears to an Assessor that any of the said sums has not been paid, he may refuse to allow any deduction in respect of that sum; and

- (v) where it appears to an Assessor that any sum in respect of which a deduction has been refused under paragraph (iv) has subsequently been paid, he shall, on application made in writing within twelve months of such payment and supported by such proof as he may require, make an amended assessment allowing such deduction, notwithstanding the provisions of section 75; and any tax found to have been paid in excess as a result of such amended assessment shall be refunded notwithstanding that the claim for such refund may be made after the expiry of the period of three years prescribed by section 84;"; and
- (2) by the insertion, immediately after sub-section (1), of the following new sub-section:—
 - "(1a) Any decision of an Assessor in the exercise of any discretion conferred upon him by sub-section (1) may be questioned in an appeal against an assessment in accordance with Chapter XI.".
- 7 Section 20 of the principal Ordinance is hereby amended as follows:—
 - (1) by renumbering sub-sections (9) and (10) of that section as sub-sections (10) and (11), respectively;
 - (2) by the insertion, between sub-section (8) and renumbered sub-section (10) of that section, of the following new sub-section:—
 - "(9) Tax shall be charged for each year of assessment at twice the unit rate upon the taxable income for that year of every executor:

Provided that where the Commissioner in his discretion considers that the whole of the tax so chargeable on an executor would be liable to be refunded under section 26, such tax shall not be charged.".

8 Sections 24 and 25 of the principal Ordinance are hereby repealed.

- 9 Section 26 of the principal Ordinance is hereby amended as follows:—
 - (1) by the substitution for the words "Whenever a beneficiary" of the words "Notwithstanding the provisions of sub-sections (10) and (11) of section 11, where a beneficiary"; and
 - (2) by the substitution for all the words from "for the whole period" to the end of that section of the following:—
 - "in respect of the income of the whole period extending from the date of death to the date on which the beneficiary received the capital amount of his interest in full.

The basis of such adjustment shall be the aggregate difference between— $\,$

- (a) the tax (apportioned as the Commissioner in his discretion thinks reasonable) paid by the executor in respect of the beneficiary's share of the income of the estate for the said period added to the total amount of the tax paid by the beneficiary; and
- (b) the total amount of the tax which would have been paid by the beneficiary for the said period, if his assessable income for each year of assessment had included his full apportuned share of the income of the estate arising in that year.".

Passed in Council the Seventh day of June, One thousand Nine hundred and Thirty-nine.

> E. W. KANNANGARA, Clerk of the Council.

Assented to by His Excellency the Governor the Seventeenth day of June, One thousand Nine hundred and Thirty-nine.

E. R. SUDBURY, Secretary to the Governor. Amendment of section 20 of the principal Ordinance.

Repeal of sections 24 and 25 of the principal Ordinance. Amendment of section 26 of the principal Ordinance. Ordinance enacted by the Governor of Ceylon, with the advice and consent of the State Council thereof.

No. 26 of 1939.

L. D.-O 47/37

Cap. 188. (Vol.IV.,p. 609.)

An Ordinance to amend the Income Tax Ordinance.

A. Caldecott.

BE it enacted by the Governor of Ceylon, with the advice and consent of the State Council thereof, as follows :--

Short title and date of operation.

1 This Ordinance may be cited as the Income Tax (Amendment) Ordinance, No. 26 of 1939, and shall come into operation on such date as the Governor may appoint by Proclamation published in the Gazette.

Amendment of section 74 of Chapter 188. Cap. 188.

Cap. 189.

- 2 Section 74 of the Income Tax Ordinance, is hereby amended as follows:-
 - (1) in sub-section (2) of that section, by the substitution for the words "the facts and the decision of the Board," of the following:-

"the facts, the decision of the Board, and the amount of the tax in dispute where such amount exceeds five thousand rupees,";

- (2) by the insertion immediately after sub-section (2) of the following new sub-section, which shall have effect as sub-section (2A) of that section :-
 - "(2A) For the purpose of the application of the provisions of the Stamp Ordinance-
 - (a) all proceedings before the Supreme Court on any case stated under this section or incidental to the hearing, determination or disposal of any such case, shall be deemed to be civil proceedings before the Supreme Court of the value of five thousand rupees, or of such greater amount as may be set forth by the

Board under sub-section (2) as the amount of the tax in dispute;

- (b) every such case stated shall, together with all books, documents and papers annexed thereto by the Board, be deemed to be a single exhibit in civil proceedings before the Supreme Court; and
- (c) the Commissioner, if he is the appellant, shall be deemed to be a Government officer suing, or if he is the respondent to the appeal, a Government officer being sued, in a suit virtute officii."; and
- (3) by the addition at the end of that section of the following new sub-section, which shall have effect as sub-section (7) of that section :-
 - "(7) For the purpose of enabling the Commissioner or any other party to appeal to His Majesty in Council against any order of the Supreme Court under sub-section (5) and for the purpose of the application of the provisions of the Appeals (Privy Council), Ordinance-
 - (a) an order made by the Supreme Court under subsection (5) shall, together with any order of that Court under sub-section (6), be deemed to be a final judgment of the Supreme Court in a civil action between the Commissioner and such other party;
 - (b) the value of the matter in dispute in such civil action shall be deemed to be five thousand rupees:

Cap. 85.

Provided that where the Board has, under subsection (2), set forth a higher amount than five thousand rupees as the amount of the tax in dispute, the value of the matter in dispute in such civil action shall be the higher amount so set forth by the Board;

(c) the Commissioner on any appeal to His Majesty in Council, shall not be required to make any deposit or pay any fee or furnish any security prescribed by or under the Appeals (Privy Council) Ordinance".

Cap. 85.

Passed in Council the Seventh day of June, One thousand Nine hundred and Thirty-nine.

E. W. KANNANGARA, Clerk of the Council.

Assented to by His Excellency the Governor the Seventeenth day of June, One thousand Nine hundred and Thirty-nine.

E. R. SUDBURY, Secretary to the Governor.

Ordinance enacted by the Governor of Ceylon, with the advice and consent of the State Council thereof.

No. 27 of 1939.

L. D.-O 97/38

An Ordinance to amend the Tea Control Ordinance.

Cap. 299. (Vol. VI., p. 387.)

A. CALDECOTT.

BE it enacted by the Governor of Ceylon, with the advice and consent of the State Council thereof, as follows:—

(Amendment) Ordinance, No. 27 of 1939.

1 This Ordinance may be cited as the Tea Control

Short title.

- 2 Section 25 of the Tea Control Ordinance, (hereinafter referred to as "the principal Ordinance"), is hereby amended, in the Proviso thereto, as follows:—
- Amendment of section 25 of Chapter 299. Cap. 299.
- (1) by the substitution for paragraph (a) of the following:—
 - "(a) the export from Ceylon by post of made tea in any package not exceeding one pound in weight;";
- (2) in paragraph (b), by the substitution for the words "imported into Ceylon." of the words "imported into Ceylon, or"; and
- (3) by the addition of the following as paragraph (c):—
 - "(c) the export from Ceylon of any quantity of made tea, not exceeding the maximum quantity prescribed, shipped as stores on board any vessel or aircraft.".
- 3 Section 42 of the principal Ordinance is hereby amended in sub-section (3) thereof, by the omission of the words "under this section".

Amendment of section 42 of the principal Ordinance.

Passed in Council the Seventh day of June, One thousand Nine hundred and Thirty-nine.

E. W. Kannangara, Clerk of the Council.

Assented to by His Excellency the Governor the Seventeenth day of June, One thousand Nine hundred and Thirty-nine.

E. R. SUDBURY, Secretary to the Governor.

DRAFT ORDINANCES.

MINUTE.

The following Draft of a proposed Ordinance is published for general information:—

An Ordinance to amend the Public Works Loan (1937) Ordinance.

Cap. 285. Vol. VI., p. 270.

BE it enacted by the Governor of Ceylon, with the advice and consent of the State Council thereof, as follows:—

1 This Ordinance may be cited as the Public Works Loan (1937) Amendment Ordinance, No. of 1939.

Short title.

2~ Section 11 of the Public Works Loan (1937) Ordinance is hereby amended as follows :—

Amendment of section 11 of Chapter 285.

(1) by the re-numbering of that section as section 11 (1);

(2) in paragraph (b) of re-numbered section 11 (1), by the substitution for all the words from "any Ordinance hereafter to be enacted" to "His Majesty)," at the end of that paragraph, of the following:—

"the Registered Stock and Securities Ordinance and held by any person who is not resident in Ceylon,"; Cap. 289.

- (3) by the addition immediately after re-numbered section 11 (1) of the following new sub-section which shall have effect as sub-section (2) of section 11:—
 - "(2) In this section, "person" and "resident" have, respectively, the same meaning as in the Income Tax Ordinance."

Cap. 188.

Objects and Reasons.

- 1. Section 11 of the Public Works Loan (1937) Ordinance (Chapter 285) exempts from income tax the interest payable upon any stock, promissory notes or bonds issued under the Registered Stock and Securities Ordinance (Chapter 289) and held by any Dominion or Colonial Government.
 - 2. The object of this Bill is to extend the exemption from tax to all persons (including Governments) who are not resident in Ceylon so as to induce such persons to invest their capital in loans issued in Ceylon under the Registered Stock and Securities Ordinance.

H. J. HUXHAM, Financial Secretary.

Financial Secretary's Office, Colombo, June 19, 1939.

NOTICES OF INSOLVENCY.

In the District Court of Colombo

No. 5,374. In the matter of the insolvency of Don Freddie
Abeyawickremasinghe Gunawardena of 17,
Talawatugoda road, Pita Cotte, Colombo.

WHEREAS the above named D. F. A. Gunawardena has filed a depleration of insolvency, and a petition for the sequestration of his estate has been filed by L. Lieversz of 75, High street, Wellawatta, Colombo, under the Ordinance No. 7 of 1853: Notice is hereby given that the sad court has adjudged the said D. F. A. Gunawardena insolvent accordingly; and that two public sittings of the court, to wit, on July 18, 1939, and on August 1, 1939, will take place for the said insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

By order of court, C. Emmanuel, Secretary.

In the District Court of Colombo.

No. 5,375.

June 9, 1939.

In the matter of the insolvency of Gladwin Reginold Ragell of A7, Mendis Square, Dehiwala.

WHEREAS the above named G. R. Ragell has filed a declaration of insolvency, and a petition for the seques-

tration of his estate has been filed by T. M. P. Chelliah of 78, 7th lane, Wellawatta, Colombo, under the Ordinance No 7 of 1853: Notice is hereby given that the said court has adjudged the said G. R. Ragell, insolvent accordingly; and that two public sittings of the court, to wit, on July 18, 1939, and on August 22, 1939, will take place for the said insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

June 13, 1939. By order of court, C. Emmanuel, Secretar

In the District Court of Colombo.

No. 5,376. In the matter of the insolvency of Koralalage Ariyaratne of Kiribathgoda.

WHEREAS the above named Koralalage Ariyaratne has filed a declaration of insolvency, and a petition for the sequestration of his estate has been filed by M. A. D. E. Seneviratne of Wellampitiya, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said Koralalage Ariyaratne insolvent accordingly; and that two public sittings of the court, to wit, on July 18, 1939, and on August 22, 1939, will take place for the said insolvent to surrender and conform to, agreeably

to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

By order of court, C. EMMANUEL.

June 16, 1939.

June 20, 1939.

In the District Court of Colombo.

In the matter of the insolvency of Walston Lawrence of 15, 79th lane, Thimbirigasyaya road, Colombia No. 5,377.

WHEREAS the above named Walston Lawrence has filed a declaration of insolvency, and a petition for the sequestration of his estate has been filed by F. Buultjons of Prince's Gate, Colombo, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said Walston Lawrence insolvent accordingly: and that two public sittings of the court, to wit, on July 18, 1939, and on August 22, 1939, will take place for the said insolvent to correctly to the insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

> By order of court, C. Emmanuel, Secretary.

In the District Court of Kandy.

No. T. 34. In the matter of the insolvency of M. K. A. Hamid Mohammed Cassim of Kadugan-nawa, carrying on business under the name, style, and firm of M. K. Abdul Cader & Son, Kadugannawa.

WHEREAS M. K. A. Handd Mohammad Cassim has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by K. P. Siriwardana, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said M. K. A. Hamid Mohammed Cassim insolvent accordingly; and that two public sittings of the court, to wit, on July 14 1939, and on August 4, 1939, will take place for the said msolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

By order of court, R. B. RATNAIKE, June 14, 1939. Secretary.

In the District Court of Kurunegala.

No. 121. In the matter of the insolvency of Damian Adrian Bernard Ratnayaka of Negombo road, Kurunegala.

WHEREAS Damian Adrian Bernard Ratnayaka of Negombo road, Kurunegala, has filed a declaration of insolvency, and a petition for the equestration of his estate has been filed by non David Waniganetti Pratiraja, Ayurvedic Physician of Kurunegala, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said D. A. B. Ratnayaka of Negombo road, Kurunegala, insolvent accordingly; and that two public sittings of the court, to wit, on July 24, 1939, and on August 7, 1939, will take place for the said insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

> By order of court, S. W. DE SILVA, Secretary.

June 13, 1939.

In the District Court of Kegalla.

Insolvency In the matter of the insolvency of Delpe-Jurisdiction chitracharige Don Waliam Waidyasekera Jurisdiction of Kegalla.

NOTICE is hereby given that the first adjourned sitting of this court, on the above matter will be held on July 19, 1939, for proof of claims

By order of court, M. G. ARIYASENA, June 15, 1939.

NOTICES OF FISCALS' SALES.

Western Province.

In the District Court of Colombo.

Arandarage Dona Emelia Hamine and 5 others . Plaintiffs. No. L/1,067.

(4) Nanayakkaragamage Don Arnolis, (5) ditto Selo Hamy, both of Panagoda in the Palle pattu of Hewagam korale and others Defendants.

NOTICE is hereby given that on Thursday, July 20, 1939, will be sold by public auction at the respective premises the following property for the recovery of the sum of Rs. 487.97 as incorred costs, and Rs. 30.62 prospective costs, less Rs. 325.29 deposited by the 4th and 5th defendants, viz.

The right, title, and interest of the 4th and 5th defendants in and to the following property, to wit:—

1. At 3 p.m.—An undivided 32/60 of undivided 3/6 shares of all that land called Delgahawatta with the shares of all that land called Delgahawatta with the buildings, trees, and plantations and everything thereon, situated at Panagoda in the Palle pattu of Hewagam korale in the District of Colombo, Western Province; and bounded on the north by garden of Wellappulige family, on the east by Kelagahawatta of Gamage family, south by Kongahawatta, and on the west by high road; containing in extent 6 bushels of paddy sowing which said land is subject to mortgage bond No. 503 dated December 17, 1937, and attested by D. V. Ranasinghe, Notary Public of Aturugiriya. Registered in G 129/276.

2. At 3.15 p.m.—An undivided 11/12 shares of the land called Kelagahawatta, situated at Panagoda aforesaid; and

2. At 3.15 p.m.—An undivided 11/12 shares of the land called Kelagahawatta, situated at Panagoda aforesaid; and bounded on the north by the Wellappuligewatta, east by the field, on the south by the ditch of the same land, and on the west by Delgahawatta; containing in extent 6 bushels of paddy sowing. Registered in G 129/105.

3. At 3.30 p.m.—An undivided 11/12 of undivided ½ share of the land called Meegahakumbura, situated at Panagoda aforesaid; and bounded on the north by Gallassekumbura, east by Depa-ela, south by Ambagahawelakumbura and high road, and on the west by Bogahawatta; containing in extent about 4 bushels of paddy sowing.

Fiscal's Office, Colombo, June 21, 1939.

B. M. Christoffelsz, Deputy Fiscal.

23In the District Court of Colombo.

M. A. L. M. K. R. Sinnakaruppan Chettiar of 167,

No. 2,515/S. Vs.

(2) K. T. B. Fernando of Siripadmasiri, 33, 77th lane, Kırıllapone road in Colombo Defendant.

NOTICE is heleby given that on Wednesday, July 19, 1939, at 3 P.M., will be sold by public auction at 34, 77th lane, Kırıllapone road, Colombo, the following movable property of the 2nd defendant for the recovery of the sum of Rs. 1,214 06, with further interest on Rs. 1,050 at 9 per cent. per annum from March 26, 1938, till date of decree cent. per annum from March 26, 1938, till date of decree (May 10, 1938), and thereafter at 9 per cent. per annum on the aggregate amount till payment in full, and costs of suit taxed at Rs. 264·18, viz.:—

2 teakwood loungers, 2 cushioned settees, 2 ditto large armchairs, 1 cabinet fixed with mirror, 2 cushioned chairs (tlack), 1 pair tusks with ebony stands, 1 paino, 1 couch (tamarindwood), 1 hat stand, 5 teakwood G. O. H. chairs, 1 sideboard (tamarindwood), 2 teakwood writing tables, 1 ditto glass almirah, 2 arm chairs, 1 revolving book stand.

Fiscal's Office, Colombo, June 21, 1939. B. M. Christoffelsz, Deputy Fiscal.

In the District Court of Colombo.

Welgamage Allis Perera of Yakkoduwa in the Ragam pattu of Alutkuru korale Plaintiff. No. 3,001/M. Vs.

Peramunugamage Don Inthoris Appuhamy of (1) Peramunugamage Don Intiloris Appulation Niwandama in the Ragam pattu of Alutkuru korale South, (2) Sina Nawanna Sona Sokkalingam Chettiyar of Main street, Negombo, (3) Sina Nawanna Sona Sinnan Chettiar of Main street,
Negombo Defendants.

NOTICE is hereby given that on Monday, July 24, 1939, commencing at 3.30 r.m., will be sold by public auction at the respective premises in their respective order

the following property mortgaged with the plaintiff by bond No. 24336 dated July 21, 1928, attested by B. P. Samarasinghe, Notary Public, and declared specially bound and executable under the decree entered in the above action and ordered to be sold by the order of court dated November 11, 1938 for the recovery of the sum of Rs. 1,833·33, with interest on Rs. 1,000 at 12½ per cent. per annum from March 22, 1935, till June 17, 1936, and thereafter on the legregate amount of the decree at 9 per cent. per annum till physical in full and costs of suit Rs. 243·72, viz.:—

 All that undivided ³/₂ of Nebadagahakumbura, together with all the appurtenances thereof, situated at Yakkaduwa with an the appurtenances thereof, strusted at rankaduwa in Ragam pattu of Alutkuru korale in the District of Colombo, Western Province; and bounded on the north by the water flowing ela, east by the ridge of the field of Joranis Appu, south by water flowing ela and ridge of a portion of the same field of Kottgalage Sanchihamy, and wast by the widge of the field of Managia Parts. Positions west by the ridge of the field of Marselis Pinto, Registrar:

containing in extent about 8½ bushels of paddy sowing.

2. All that field called Tittagahakumbura, together with all the appurtenances thereof, situated at Yakkoduwa aforesaid; and bounded on the north by an ela and ridge of the field purchased by Romel Appu, east by the ditch of the land of Siman Appu and others and live fence, south by the ridge of the portion of Tittagahakumbura allotted to Siman Appu, and west by ela, containing in extent

3 bushels and 3 peeks of paddy sowing.
3. All that field called two portions of Halgahakumbura, together with all the appurtenances thereto, situated at Yakkoduwa aforesaid; and bounded on the north by Halote-ela, east by Depa-ela alias Aththidyekumbura, south by Ganboda-ela, and west by the ridge of the field of Siyambalapitiyage Don Hendrick Appu; containing in extent 3 acres 1 rood and 9 perches, which said premises have been held and possessed by the 1st defendant under the property of dead of cert No. 1404 deted March 21. and by virtue of deed of gift No. 1,404 dated March 21, 1923, and attested by M. P. W. Senaratne, Notary Public, half subject to the life interest of Mallawa Arachchige Leisa Hamy and half upon interrupted possession. Prior registration B 252/104,105, 204/27.

Fiscal's Office, Colombo, June 21, 1939. B. M. Christoffelsz, Deputy Fiscal.

In the District Court of Colombo. The Calcut Bank, Ltd., Colombo Plaintiffs. No. 3,210/M.

NOTICE is hereby given that on Monday, July 17, 1939, at 4 r.m., will be add by public anction at the premises the right, title, and interest of the said 1st defendant in the following property, for the racovery of the sum of Rs. 1,899 84, with legal interest thereon from June 5, 1937, till payment in fully and costs of suit, viz., Rs. 345 35, less a sum of Rs. 1900:—

All that allotment of land marked C, presently bearing assessment No. 92, called Cresborough, situated at Kynsey road, within the Municipality and District of Colombo, Western Province; and bounded on the north by the portion of the same land belonging to Mr. Van Twest, on the east by road to General Cenmetery now known as Kynsey road, on the south by land described in title plan No. 75,306, and on the west by part of the same land marked letter B, containing in extent 1 rood and 20 perches.

Fiscal's Office, Colombo, June 21, 1939. B. M Christoffelsz, Deputy Fiscal.

In the District Court of Colombo. M. R. M. Muthu Palaniappa Chettiyar of Sea street, Colombo Plaintiff

(2) Mrs. Diyalagoda Liyanage Philippa Fernando No. 6,574 (Money). Vs. of Colombo

(1) L. F. Perera of Albert place, Dehiwala Defendant.

NOTICE thereby given that on Friday, July 21, 1939, at 3 r.m., will be sold by public auction at the premises the right, title, and interest of the said 1st defendant in the following property for the recovery of the sum of Rs. 1,807 13, with interest of Rs. 1,717 60 at 13½ per cent. per annum from February 17, 1937, up to July 29,

1937, and thereafter on the aggregate amount at 9 per cent. per annum till payment in full and costs Rs. 327·21,

All that allotment of land marked lot No. B I of the land called Alutwatta with the buildings standing thereon bearing assessment Nos. 45, 46, and 47, situated at Dehiwala in the Palle pattu of Salpiti korale in the District of Colombo, Western Province; and bounded on the north by lots C and D, on the south by a reservation, on the east by lot B, and on the west by lots Nos. 11A4, B 1A, and 11A6; containing in extent 3 roods and 28 54/100 perches; and registered in Vol. 9, Folio 221.

Fiscal's Office, Colombo, June 21, 1939. B. M. Christoffelsz, Deputy Fiscal.

In the District Court of Colombo.

T. A. Fernando of New Colomal Hotel, Norris road,

Pettah, Colombo Plaintiff.

No. 9.375/M.

P. H. Henry of 53, Norris road, Pettah, Colombo. Defendant.

NOTICE is hereby given that on Tuesday, July 18, 1939, at 3 F.M., will be solgred public auction at the premises the right, title, and interest of the said defendant in the following property for the recovery of the sum of Rs. 732 50, with interest thereon at per cent. per annum from November 14, 1938, till payment in full and costs of suit, viz.:—

All that house and ground being lot B m plan No. 635 of September 17, 1919, made by S. Sabaratnam, Licensed Surveyor, together with other buildings thereon formerly bearing assessment Nos. 55, 57, 57¹ and 57 (2-2), presently bearing assessment Nos. 55 and 57, situated at Norris road in Pettah, within the Municipality and District of Colombo, Western Province, which said lot B is a portion of the western half of premises No. 2, Norris road; and which said defendant, Pattapilihalu John, east by lot Callotted to 2nd defendant, Ratnapuli Sioris, south by Norris road, and west by premises bearing assessment No. 1, Norris road; containing in extent 2 28/100 perches excluding therefrom a portion in extent 138 square feet acquired by the Colombo Municipal Council; and registered in A 257/244.

Fiscal's Office, Colombo, June 21, 1939. B. M. CHRISTOFFELSZ. Deputy Fiscal.

31 In the Court of Requests of Avissawella.

Don Themis de Vas Gunasekera Appuhamy, ex Constable Arachchy of Gonagala Plaintiff

No. 17,883. Vs.

Jayawardena Hetti Mudiyanselage Podihamu of Uda · · · · · · Defendant.

NOTICE is hereby given that on Tuesday, July 18, 1939 at 3 o'clock in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said defendant in the following mortgaged property for the recovery of the sum of Rs. 142-09, with interest on Rs. 100 at 20 per cent, per annura from February 2, 1939, till March 2, 1939, and thereafter at 9 per cent, per annum on the aggregate amount, till payment in full and costs of suit, Rs. 25-25, viz.—

An undivided 1/24 share of the contiguous lands called Bulathwattehenyaya, Panmilahenyaya, Korasawelhenyaya, Landehenyaya, Wandurukapollehenyaya, Thuttiripitiyehenyaya, Halgahahenyaya, and Kekuna-atulehenyaya appertaning to Udakanugala Gammasama, situated at Udakanugala in Dehigampal korale of Three Korales in the District of Kegalla, Province of Sabaragamuwa; and bounded on the north by village boundary of Amitrigala, east by rubber estate and the village boundary of Dehrowita, south by Puwakwetiye-dola and Pandeniye-dola, and on the west by the boundary of Siyane korale; containing in extent about 500 acres, together with the plantations and everything standing thereon.

Valuation Rs. 2,000.

Fiscal's Office, S. Amirthalingam, Avissawella, June 15, 1939. Additional Deputy Fiscal.

Southern Province.

In the District Court of Tangalla.

(1) Ismail Lebbe Marikar Seynambu Natchiya of Dickwella, and 6 others 40....... Substituted-Palintiffs.

(2) M. I. Sumrat Umma of Tangalla ... Defendant.
(10) S. A. Kawalath Umma of Tangalla, mother of
8th added-defendant, (8) (son of 10th added-defendant) M. A. M. Habibu alias Haribu of
Tangalla ... Added-Defendants.

NOTICE is hereby given that on Saturday, July 15,
1939, commencing at 2 o'clock in the attention, will be
sold by public auction at the premises the right title, and
interest of the said substituted playtiffs, defendant, and
added-defendants in the following preserty for the recovery of Rs. 681 41 and pundage, viz.:—

At Goyambokka.

(1) Lot B of the land called Lindadekawatta alias (1) Lot B of the land called Lindadekawatta, alias Pansalawatta, in extent 2 acres and 25 perches, situated at Goyambokka in West Giruwa pattu of the Hambantota District; and bounded on the north by Galhena alias Galagawahena, lot C and water-course, east by water-course and lot C, south by high road, and west by A. P. Andrishamy's land (for the recovery of Rs. 302 41 from the substituted plaintiffs). the substituted-plaintiffs).

(2) Lot C of the land called Lindadekawatta alias

Pansalawatta, in extent 2 acres 3 roods and 20 perches, situated at Goyambokka aforesaid; and bounded on the situated at Goyambokka aforesaid; and bounded on the north by Galhena alias Galagawahena, east by Arehena alias Boraluwahena and Galhena alias Galagawahena, south by high road, and west by water-course and lot B (for the recovery of Rs. 276.71 from the 2nd defendant).

(3) Lot A of the land called Lindadekawatta alias Pansalawatta, in extent 2 roods and 35 perches, situated of Computation of the second of the country of the second o

at Goyambokka aforesaid; and bounded on the north by water course and lot B, east by lot B, south by A. P. Andrishamy's land, and west by Dewata and Indigahahena alias Indihena (for the recovery of Rs. 102.29 from the 10th added defendant and the 8th added defendant).

Deputy Fiscal - Office, T. J. T. CASSIM, Tangalla, June 15, 1939. Acting Additional Deputy Fiscal.

In the Court of Requests of Tangalla.

Dickwelle Vidanege Divid of Tangalla Plaintiff.

No. 15,409.

NOTICE is hereby given that on Saturday, July 15, 1939, commencing at 10 o'clock in the forenoon, will be sold by public addition at the respective premises the right, title, and interest of the said defendant of the following property for the recovery of Rs. 359 91, together with further legal interest on Rs. 300 from February 3, 1939, till payment in full, and poundage, viz.

${\it At~Godakoggalla.}$

(1) An undivided one half share of the land called Medamalayalanda, containing in extent 50 acres, as per plan No. 975 dated January 7, 1928, prepared by S. E. Ferdmand, Licensed Surveyor, Marara: and bounded on the north by lot B of Godakoggalla, east by Walakoggalla village and channel reservation, south by a portion of the same land, and west by a portion of the same land, which same land, and west by a portion of the same land, which said land is a divided portion of a bigger land called Punchihenayagama, in extent 585 acres and 1 rood, situated at Godakoggalla in Koggalla village in Magam pattu of the Hambantota District, Southern Province;

pattu of the Hambantota District, Southern Province; and bounded on the north by Godakoggalla village, east by Karagaha ara, south by Koggalutota, and west by Walawe river, and Shand's land.

(2) All that land called Godakoggalla lot B, containing in extent 150 acres 1 rood and 10 perches, situated at Godakoggalla aforesaid; and bounded on the north by Godakoggalla lot C, east by Mulana in F. V. P. 563, south and west by Puncihenayagama in F. V. P. No. 565.

Valuation: (1) Rs. 2,500, (2) Rs. 15,000.

G. P. TAMBAYAH, Additional Deputy Fiscal, Province of Sabaragamuwa.

In the District Court of Colombo.

The Bank of Chettinad, Limited, of Colombo . . . Plaintiffs No. 41,004. 30 Vs.

C. de Fonseka (Junior) of Havelock road, Colombo Defendant.

NOTICE is hereby given that on July 18, 1939, at 3 o'clock in the afterness, will be sold by public auction at the premises the right, title, and interest of the said defendant in an following property, fiz:—

All that estate called and knowled as Clovally estate, situated at Danharith and Little aswalana in Delugampal korale in Kegalla District, Province of Sabaragamuwa; and bounded on the north by lands belonging to A. Sara and others, D. D. Thelenis and others, and D. D. Suwaris and others, east by land belonging to P. C. Wijeheny. and others, east by land belonging to P. C. Wijehamy and others, Kuni-ela, land belonging to A. G. Dingiri Menika and others, and paddy fields of W. Bastian and others, south by land belonging to Habitha and others, and E. Pilla and others, and on the west by land belonging to D. D. Suwaiis and others, and on the west by land belonging to D. D. Suwaris and others, A. Haramanisa and others, and A. Unga, containing in extent 171 acres 2 roods and

For the recovery of the sum of Rs. 43,115.80, with interest on Rs. 39,750 at the rate of 13½ per cent. por annum from October 15, 1930, till date of decree and thereafter on the aggregate amount of the decree at 12 per cent. per annum, till payment in full, less a sum of Rs. 8,600 read by the defendant Rs. 8,600 paid by the defendant.

Deputy Fiscal's Office, Kegalla, June 17, 1939.

N. SWAMINATHA AYER, Additional Deputy Fiscal.

NOTICES IN TESTAMENTARY ACTIONS.

39 In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. Gangodawilage Elisa Perera alias Gan-

No. 8,693. Gangodawilage Elisa Perera alias Gangodawilage Elisabeth Perera of Kirillagone in the Pallepattu of Salpiti korale,
deceased.

Weeratunga Achchige Emplia de Costa, wife of K. L.
Joseph de Silva of 155, Krillapone, aforesaid. Petitioner.

And

THIS matter coming on for disposal before C. Nagalingam, Esq., District Judge of Colombo, on Januray 19, 1939, in the presence of Mr. M. P. P. Samarasinghe, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated January 19, 1939, having heen

It is ordered that the petitioner be and she is hereby declared entitled, as daughter of the above-named deceased, to have letters of administration to her estate issued to her, unless the respondents above named or any other person or persons interested shall, on or before March 16, 1939, show sufficient cause to the satisfaction of this court to the contrary.

January 21, 1939.

C. NAGALINGAM, District Judge.

The date for showing cause against the within mentioned Order Nisi is hereby extended to May 4, 1939.

March 29, 1939.

W. Sansoni, District Judge.

The date for showing cause against the within mentioned Order Nisi is hereby extended to July 6, 1939.

> C. NAGALINGAM, District Judge.

In the District Court of Colombo

Testamentary In the Matter of the Intestate Estate of Jurisdiction. No. 8,784. In the Matter of the Intestate Estate of Yatramullage John Smno alias John Sinnappu alias Yatramullage John Sinnappu alias Yatramullage John Perera alias Y. J. Perera, late of Katuwalamulla in the Meda pattu of Siyane korale, deceased

Esq., District Judge of Colombo, of March 21, 1939, in the presence of Mr. M E. P. Saraarasinghe, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated March 14, 1939, having been read:

It is ordered (a) that the 2nd respondent be and he is hereby appointed guardian ad litem of the minor, the 1st respondent above named, to represent her for all the purposes of this action, and (b) that the petitioner be and she is hereby declared entitled, as widow of the above-named deceased, to have letters of administration to his estate issued to her, unless the respondents above named or any other person or persons interested shall, or or before May 18, 1939, show sufficient cause to the satisfaction of this court to the contrary.

March 30, 1939.

W. SANSONI, District Judge.

The date for showing cause against this Order Nisi is extended to June 29, 1939.

May 18, 1939.

C. NAGALINGAM, District Judge.

In the District Court of Colombo Order Nisi.

In the Matter of the Intestate Estate and
Effects of Happy Grace Wijesinghe
late of Bambalapitiya in Colombo,
deceased Testamentary Jurisdiction No. 8,795.

Charles Wijesinghe of 13th 12th, Bambalapitiya in Petitioner. Colombo . . .

part of the petitioner above named; and the affidavit of the said petitioner dated February 14, 1939, having been read:

It is ordered (a) that the second respondent be and she is hereby appointed guardian ad litem of the minor, the 1st respondent above named, to represent her for all the purposes of this action, and (b) that the petitioner be and is hereby declared entitled, as widower of the above-named deceased, to have letters of administration to her estate issued to him, unless the respondents above named or any other person or persons interested shall, on or before May 18, 1939, show sufficient cause to the satisfaction of this court to the contrary.

> C. NAGALINGAM, District Judge.

June 20, 1939.

The date for showing cause against the within-mentioned

Order Nisi is hereby extended to June 29, 1939.

June 20, 1939.

C. NAGALINGAM, District Judge.

In the District Court of Colombo. Order Absolute in the First instance.

Testamentary In the Matter of the Last Will and Testament of the late Christopher Vincent Xavier Brito! Bebapulle of Abiglen, 19th lane, Colpetty, deceased. Jurisdiction. No. 8,852.

THIS matter coming on for final determination before C. Nagalingam, Esq./, District Juge, Colombo, on June 5, 1939, in the presence of Mr. J. M. Perera, Proctor, on the part of the petitioner, Helen Bertin Lavinia Assumpta

Brito Babapulle of Abiglen, 19th lane, Colpetty; and the affidavits of the said petitioner and of the attesting witnesses dated June 2, 1939, having been read:

And it appearing to this court that the said petitioner has established her right thereto, it is ordered that probate of the will of the said deceased be issued to Helen Bertha Lavinia Assumpta Brito Babapulle accordingly.

Colombo, June 19, 1939

C. NAGALINGAM. District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the matter of the Intestate Estate and effects of Eva Emelia Jane de Livera, Jurisdiction. No. 8,853. who died intestate at Colombo.

S. L. Cramer of Colombo. . .

. Petitioner.

And

George Dias Abeysinghe of Ulawitike, Galle . Respondent.

THIS matter coming of for disposal before C. Nagalingam, Esq., District Judge of Colombo, on June 6, 1939, in the presence of Mr. Lionel L. Fonseka, Proctor, on the part of the petitioner labove named; and the affidavit of the said petitioner dated May 25, 1939, having been read:

It is ordered that the Scoretary of this court be and he is

hereby declared entitled, as secretary of this court to have letters of administration to the estate of the above-named deceased issued to him, unless the respondent above named or any other person or persons interested shall, on or before July 13, 1939, show sufficient cause to the satisfaction of this court to the contrary.

June 16, 1939.

C. NAGALINGAM District Judge.

In the District Court of Colombo. Order Nisi.

Testamentary In the Matter of the Intestate Estate and Jurisdiction. Effects of the late Mabel Stella Pooranam No 8,858. Mather of Alutmawatta road, Mutwal, ın Colombo, deceased.

Victor Abraham of 813, Alutmawatta road, Mutwal, ın ColomboPetitioner.

in the presence of Messrs. Jeremiah & Navaratnam, Proctors, on the part of the petitioner above named; and the affidavit of the said petitioner dated June 7, 1939, having been read:

It is ordered: (a) that the 2nd respondent be and he is hereby appointed guardian ad litem of the minor, the 1st respondent above named to represent her for all the purposes of this action, and (b) that the petitioner be and he is hereby declared entitled, as widower of the abovenamed deceased, to have letters of administration to her estate issued to him, unless the respondents above named or any other person or persons interested shall, on or before July 20, 1939, show sufficient cause to the satisfaction of this court to the contrary.

June 12, 1939.

C. NAGALINGAM, District Judge.

In the District Court of Colombo. Order Nisi.

Testamentary In the Matter of the Intestate Estate and Effects of Navullage Velun Perera of Jurisdiction. Egoda Kolonnawa, deceased. No. 8,860.

Navullage Joslin Perera of Fraser road, Egoda Kolon-

(1) Navullage Marthina Perera, wife of (2) Wedage

THIS matter coming on for disposal before C. Nagalingam, Esq., District Judge of Colombo, on June 7, 1939, in the presence of Mr. C. R. de Alwis, Proctor, on the part of the petitioner above named, and the affidavit of the said petitioner dated May 30, 1939, having been read:

It is ordered that the petitioner be and she is hereby declared entitled, as one of the sisters of the above-named deceased to have letters of administration to his estate issued to her, unless the respondents above-named or any other person or persons interested shall, on or before July 20, 1939, show sufficient cause to the satisfaction of this court to the contrary.

June 12, 1939.

∵C. NAGALINGAM, District Judge.

C .

In the District Court of Colombo.

Testamentary
Jurisdiction.
No. 8,863.

Akkurutiyage Don George de Silva of Bentota . Petitioner.

THIS matter coming on the disposal before C. Nagalingam, Esq., District Judge of Colombo on June 7, 1939, in the presence of Messrs. Rajanathan & Raju, Proctors, on the part of the petitioner above named, and the affidavit of the said patitioner details.

of the said petitioner, dated June 7, 1939, having been read:
It is ordered that the petitioner, be and he is hereby declared entitled, as son and heir of the above-named deceased to have letters of administration to his estate issued to him unless any person or persons interested shall, on or before July 20, 1939, show sufficient cause to the satisfaction of this court to the contrary.

June 12, 1939.

C. NAGALINGAM, District Judge.

In the District Court of Colombo. Order Nisi.

Tostamentary In the Matter of the Intestate Estate of Jurisdiction. Gagandas Lalachand of Hyderabad No. 8,869. Sind in India, deceased.

Lachmibai Lalchand, presently of India by her attorney Frederick Claude Rowan of Colombo. Petitioner.

(1) Bhagwanti Lalchand, (2) Kalavanti Lalchand, and (3) Veersen Lalchand, all of Hyderabad Sind in India, minors by their guardian ad litem Manghanmal Pahilajrai of Colombo Respondents.

THIS matter coming on for disposal before C. Nagalingam, District Judge of Colombo, on June 12, 1939, in the presence of Patrick Merle Duggan of Colombo, Proctor, on the part of the petitioner, Frederick Claude Rowan of Colombo; and the affidavit of the said petitioner dated June 7, 1939, certificate of death of the above-named deceased, power of attorney in favour of the petitioner, minute of consent by the guardian ad litem of the minor respondents, and Supreme Courts Order dated May 30, 1939, having been read: It is ordered and declared that the petitioner is one of the attorneys of Lachmibai Lalchand, the widow of the said deceased, and that he is entitled to have letters of administration to the intestate estate of the said deceased issued to him accordingly, unless any person or persons interested shall, on or before June 29, 1939, show sufficient cause to the satisfaction of this court to the contrary.

June 12, 1939.

C. NAGALINGAM, District Judge.

In the District Court of Colombo.

Order Nisı.

Testamentary In the Matter of the Intestate Estate of Florence Cross-Bachanan of Warwick-shire and Coventry Mental Hospital Hatter for the County of Warwick, England, Spinster deceased. Jurisdiction No. 8,875 N. T.

THIS matter coming on for disposal before C. Nagalingson, Esq., District Judge of Colombo, on June 15, 1939, in the presence of Mr. V. Gnanaratnam Cooke, Proctor, on the part of the petitioner, Percival Stephen Martenszief Colombo, and (1) the affidavit of the said petitioner dated June 15,

1939, (2) the power of attorney dated April 12 and 22, 1939, and (3) the Order of the Supreme Court dated May 31, 1939, having been read: It is ordered that the said Percival Stephen Martensz is the attorney in Ceylon of Eustace Cross-Buchanan, Grace Cross-Buchanan, Winifred Cross-Buchanan and Nora Gordon Cross-Buchanan, the heirs and next of kin of the said Florence Cross-Buchanan, deceased, and that as such he is entitled to have letters of administration issued to him accordingly, unless any person or persons interested shall, on or before July 6, 1939, show sufficient cause to the satisfaction of this court to the contrary.

June 15, 1939.

C. NAGALINGAM. District Judge.

In the District Court of Kandy.

Order Nisi.

Testamentary
Jurisdiction.
No. T. 99.

In the Matter of the Estate of the late
Seneviratne Mudiyanselage Kiri Banda
Kapurala, deceased, of Kapugedera in
Werawala, Udunuwera.

THIS matter coming on for disposal before G. C. Thambyah, Esq., District Judge, Kandy, on May 23, 1939, in the presence of Mr. N. Wilhalasena, Proctor, on the part of the petitioner, Seneveratne Mudiyanselege Tikiri Banda of Wattappola; and the affidavit of the said petitioner dated May 22, 1939, having been read:

It is ordered that the petitioner be and he is hereby declared entitled; as the spa, of the bove-named deceased, to have letters of administration to the state of the deceased, issued to him, unless the respondents: (1) Seneviratne

issued to him, unless the respondents: (1) Seneviratne Mudiyanselege Mutu Menika, (2) Seneviratne Mudiyanselege Loku Banda, (3) Seneviratne Mudiyanselege Mudiyanse, (4) Seneviratne Mudiyanselege Tikiri Menika, (5) Watupola Herathgedera Punchi Menika or any other person or persons interested shall, on or before June 29, 1939, show sufficient cause to the satisfaction of this court to the contrary.

May 23, 1939.

G. C. THAMBYAH, District Judge.

In the District Court of Kandy.

Order Nisi.

Testamentary In the Matter of the Estate of the late Jurisdiction. Miskin Rajap of Kaikawala, deceased. No. 5,228.

THIS matter coming of for disposal before George Crosette Thambyah, Esq., District Judge of Kandy, on November 14, 1938, in the presence of Mr. Ameen, Proctor, on the part of the petitioner, Tuan Yayon Rajap of Wellawatta; and the affidavit of the said petitioner dated January 31, 1934, having been read; It is ordered that the petitioner be and he is hereby declared entitled to as the son of the above named deceased, to have letters of administration to the estate of the deceased issued to administration to the estate of the deceased issued to him, unless the respondents: (1) Mohamath Miskin Rajap, (2) Tuan Kitchil Rajap, (3) Tuan Zamoor Rajap, (4) Nona Jumai, (5) Enthan Nona, (6) Nona Yuhan, (7) Tuan Wahith Mehor and (8) Mehammed Miskin Rajap or any other person or persons interested shall, on or before January 11, 1939, show sufficient cause to the satisfaction of this court to the contrary.

November 14, 1938.

G. CROSETTE THAMBYAH,
District Judge.

Re-issued and extended for March 30; 1939.

M. W. H. DE SILVA, Acting District Judge.

March 30, 1939.

Time for showing cause is extended and re-issued till May 11, 1939.

May 11, 1939.

M. W. H. DE SILVA. Acting District Judge.

Time for showing cause is extended and re-issued till June 29, 1939.

> G. CROSETTE THAMBYAH, District Judge.

June 5, 1939.

the District Court of Kandy.

Order Nisi.

Testamentary In the Matter of the Estate of the late Edward Ardine, deceased, of Miller & Company, Limited, Kandy. Jurisdiction. No. T/101.

THIS matter coming on for disposal before G. C. Thambyah, Esq., District Judge, Kandy, on June 6, 1939, in the presence of Messrs. Liesching & Lee, Proctors, on the part of the petitioner, Desmos Charles Lawrence Safford attorney of Chrittine Arthur Lardine; and the affidavit of the saidi suttioner liated Line 3, 1939, having been read. been read:

been read:

It is ordered that the petitioner be and he is hereby declared entitled, as the attorney of the widow of the above-named deceased, to have letters of administration to the estate of the deceased issued to him, unless the respondent, Agnes Jardine of No. 7, Observatory Terrace, Dumfries, Scotland, or any other person or persons in-terested shall, on or before July 10, 1939, show sufficient cause to the satisfaction of this court to the contrary.

> G. C. THAMBYAH. District Judge.

June 6, 1939.

In the District Court of Matara

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Vidane Gamage Don Andırısappuhamy of Denagama East. deceased. Jurisdiction. No. 3,942.

Vs.

affidavit of the said petitioner dated July 10, 1936, having been read:

It is ordered that the petitioner above named be and he is hereby declared entitled, as son of the deceased above named to have letters of administration to the estate of the deceased issued to him, unless the respondents above named or any other person or persons interested shall, on or before July 3, 1939, show sufficient cause to the satisfaction of this court to the contrary.

> C. E. DE PINTO, District Judge.

September 10, 1936.

May 29, 1939.

In the District Court of Jaffna.

Order N.181. the Matter of the Estate of the late Sivagamipillai, widow of Murugesar Vytilmgan of Navaly, deceased. Testamentary In Jurisdiction. No. 742

Vytilingam Mailyaganam of Navaly Petitioner Vs.

of M. Ramalingam of Theivanaipillai,Respondent.

THIS matter coing or for disposal before C. Coomara-swamy, Esq., District Judge, affine, on May 22, 1939, in the presence of Mr. E. Murugesampillai, Proctor, for petitioner; and his affidavit having been read: It is ordered that letters of administration to the estate of the said deceased, be issued to the petitioner as his sole heir, unless the respondent shall, appear before the court on June 28, 1939, and state objection to the contrary.

C. COOMARASWAMY,

District Judge.

In the District Court of Jaffna (Held at Point Pedro). Order Nisi.

htarv Jurisdiction. No. 23/PT.

In the Matter of the Intestate Estate of the late Sivacoomarasoonar of Udupiddy, deceased.

Nellialingham Vinayagalıngam of Irupalai..Petitioner. Vs.

Sivacoomarasooriar Ananthacoomarasooriar Udupiddy, (2) Saravanamuttu Mahadeva and wife, Udupiddy, (2) Saravanamuttu Mahadeva and wife, (3) Maheswariampah, both of Sanganai, (4) Pathmaseunthariampah, daughter of Saravanamuttu of Udupidi, (5) Sivacoomarasooriar Sathasivadoomaasooriar of dide., (6) Sothyammah, wife of Vinayahngam of Irupahi. (7) Rasa Satguru and wife, (8) Vaithesi kalammah, of Chulipuram; the 4th respondent is a minor appearing by his guardian ad litem the 1st respondent. Respondents. THIS matter coming on disposal before S. Rodrigo, Esq., Additional District Judge, Jaffna, on November 7, 1938, in the presence of Mr. C. Kulayarsingham, Proctor,

in the presence of Mr. C. Kulavirasingham, Proctor, on the part of the petitioner and the petition and affidavit of the petitioner having been read: It is ordered that the petitioner be and he is hereby declared entitled, to take out letters of the deceased, as his son-in-law and that letters of administration be issued to the petitioner, unless the respondents or any other person shall, appear before this court on or before April 20, 1939, and show sufficient cause to the satisfaction of this court to the contrary.

March 9, 1939.

S. Rodrigo. Additional District Judge.

Extended for June 9, 1939.

S. Rodrigo, Additional District Judge.

Extended for June 29, 1939.

S. Rodrigo. Additional District Judge.

In the District Court of Chilaw. Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. the late Jayasuriya Mudalige Aratchi No. 2,238. Appuhamy of Bingiriya, deceased.

Jayasuriya Mudalige Appuhamy of Bingiriya in Chilaw District Petitioner.

(1) Muthukuda Aratchige Baba Etana, (2) Jayasuriya Mudalige Peter Appuhamy, Police Headman, both of Bingiriya, (3) Rev. B. Sordaloka of Peliyagoda, (4) Jayasuriya Mudalige Tayasinghe Appuhamy, (5) Jayasuriya Mudalige Ukku Banda, both of Bingiriya, (6) Jayasuriya Mudalige Helenahamy of Weerapokuna, (7) Jayasuriya Mudalige Kiri Menika of Mudukatuwa, (8) Jayasuriya Mudalige Ran Menika of Bingiriya Respondents.

THIS action coming on for disposal before M. A. Samarakoon, Esq. District Judge of Chilaw, on May 5, 1939, in the presence of Mr. A. S. Herat Gunaratne, Proctor, on the part of the petitioner; and the affidavit of the petitioner of this date having been read:

It is ordered that the petitioner be and he is hereby appointed administrator over the estate of the said deceased, unless the respondents above named or any other person or persons mterested shall, on or before June 2, 1939, show sufficient cause to the satisfaction of this court to the contrary.

May 5, 1939.

June 6, 1939.

M. A. SAMARAKOON, District Judge.

Time for showing cause against the above Order Nisi is extended to June 29, 1939.

M. A. SAMARAKOON, District Judge